

THE EFFECTIVE DATE OF THIS ORDINANCE IS FEBRUARY 17, 2004

ORDINANCE NO. 04-01-345

RE: Property Tax Credit for Surviving Spouse of a Fallen
Emergency Worker

PREAMBLE

State law, specifically Maryland Annotated Code Tax Property Article § 9-210, authorizes each County to grant a property tax credit on the dwelling of a surviving spouse of a fallen emergency worker.

The Board of County Commissioners desires to grant this property tax credit for the dwelling of a surviving spouse of a fallen emergency worker for up to 5 years.

The Board of County Commissioners held a duly advertised public hearing concerning this Ordinance on February 17, 2004.

SECTION 1.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF FREDERICK COUNTY, MARYLAND, that new Sections 1-8-62 be added to the Frederick County Code (1979) to read as follows:

SECTION 1-8-62. *PROPERTY TAX CREDIT FOR SURVIVING SPOUSE OF A FALLEN EMERGENCY WORKER.*

(a) DEFINITIONS. IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

CAPITALS AND/OR UNDERLINING INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

DWELLING MEANS REAL PROPERTY THAT:

1. IS THE LEGAL RESIDENCE OF A SURVIVING SPOUSE; AND
2. IS OCCUPIED BY NOT MORE THAN 2 FAMILIES.
 - (i) "DWELLING" INCLUDES THE LOT OR CURTILAGE AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

FALLEN EMERGENCY WORKER MEANS AN INDIVIDUAL WHO DIES:

1. AS A RESULT OF OR IN THE COURSE OF EMPLOYMENT AS A LAW ENFORCEMENT OFFICER; OR
2. WHILE IN THE ACTIVE SERVICE OF A FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICE.
 - (i) "FALLEN EMERGENCY WORKER" DOES NOT INCLUDE AN INDIVIDUAL WHOSE DEATH WAS THE RESULT OF THE INDIVIDUAL'S OWN WILLFUL MISCONDUCT OR ABUSE OF ALCOHOL OR DRUGS.

SURVIVING SPOUSE MEANS A SURVIVING SPOUSE, WHO HAS NOT REMARRIED, OF A FALLEN EMERGENCY WORKER.

(b). CREDIT. IN ACCORDANCE WITH SECTION 9-210 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, AN OWNER OF REAL PROPERTY MAY RECEIVE A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX

CAPITALS AND/OR UNDERLINING INDICATE MATTER ADDED TO EXISTING LAW.

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IMPOSED ON A DWELLING IF THE OWNER IS A SURVIVING SPOUSE OF
A FALLEN EMERGENCY WORKER AND:

1. THE DWELLING WAS OWNED BY THE FALLEN EMERGENCY WORKER AT THE TIME OF THE FALLEN EMERGENCY WORKER'S DEATH;
2. THE FALLEN EMERGENCY WORKER OR THE SURVIVING SPOUSE WAS DOMICILED IN THE STATE AS OF THE DATE OF THE FALLEN EMERGENCY WORKER'S DEATH AND THE DWELLING WAS ACQUIRED BY THE SURVIVING SPOUSE WITHIN 2 YEARS OF THE FALLEN EMERGENCY WORKER'S DEATH; OR
3. THE DWELLING WAS ACQUIRED AFTER THE SURVIVING SPOUSE QUALIFIED FOR A CREDIT FOR A FORMER DWELLING UNDER ITEM (1) OR (2) OF THIS SUBSECTION, TO THE EXTENT OF THE PREVIOUS CREDIT.

(c) AMOUNT OF CREDIT. THE AMOUNT OF THE TAX CREDIT IS EQUAL TO 100% OF THE COUNTY PROPERTY TAX IMPOSED ON THE DWELLING.

(d). TERM OF CREDIT. THE TAX CREDIT CONTINUES FOR 5 YEARS, WITHOUT FURTHER APPLICATION BY THE SURVIVING SPOUSE.

(e). APPLICATION. A SURVIVING SPOUSE:

1. IS ELIGIBLE FOR THE TAX CREDIT BEGINNING IN THE FIRST TAXABLE YEAR AFTER THE DATE OF THE FALLEN EMERGENCY WORKER'S DEATH; AND

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2. MAY APPLY FOR THE TAX CREDIT ON OR BEFORE SEPTEMBER 30 IN THE TAXABLE YEAR FOR WHICH THE CREDIT IS REQUESTED TO BEGIN.

(f). ADMINISTRATION:

1. THE DIRECTOR OF FINANCE SHALL ESTABLISH PROCEDURES TO ADMINISTER THE TAX CREDIT ESTABLISHED IN THIS SECTION.
2. NOTWITHSTANDING SUBSECTION (D) OF THIS SECTION, THE DIRECTOR OF FINANCE MAY REQUIRE AN INDIVIDUAL WHO RECEIVES A TAX CREDIT UNDER THIS SECTION TO PROVIDE EVIDENCE OF CONTINUED ELIGIBILITY FOR THE CREDIT.

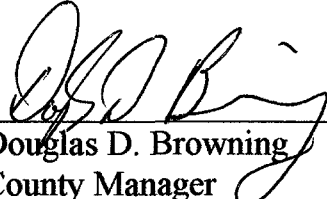
SECTION 2.

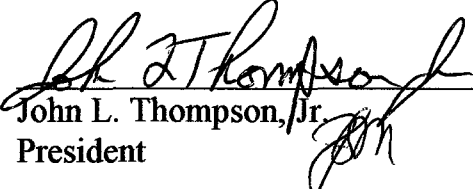
AND BE IT FURTHER ENACTED AND ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF FREDERICK COUNTY, MARYLAND, that this Ordinance shall become effective immediately and shall apply to all taxable years beginning after June 30, 2004.

The undersigned hereby certifies that this Ordinance was approved and adopted on the 17th day of February, 2004.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF FREDERICK COUNTY, MARYLAND


Douglas D. Browning
County Manager


John L. Thompson, Jr.
President

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